

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA**

DAVID M. DENNING and  
VALERIE DENNING,

Petitioners,

v.

UNITED STATES OF AMERICA,

Respondent.

Case No. 3:22-cv-00467-ART-CLB

**ORDER ENFORCING INTERNAL  
REVENUE SERVICE SUMMONSES**

In a previous Order, the Court denied the Petitioners' Petition to Quash Summons and granted the United States' Motion to Dismiss or Summarily Deny Petition and Enforce Summons. (ECF No. 8). For good cause shown, it is hereby:

ORDERED that the IRS summons directed to JP Morgan Chase Bank, N.A. is enforced. JP Morgan Chase Bank, N.A. is to appear before Internal Revenue Service Revenue Agent Jeffrey Marino, or any other proper officer or employee of the Internal Revenue Service, within 45 days of this Order and produce for examination books, records, papers and other data as required by the summons.

It is further ORDERED that the IRS summons directed to Pacific Western Bank is enforced. Pacific Western Bank is to appear before Internal Revenue Service Revenue Agent Jeffrey Marino, or any other proper officer or employee of the Internal Revenue Service, within

1 45 days of this Order and produce for examination books, records, papers and other data as  
2 required by the summons.

3 It is further ORDERED that the IRS summons directed to Civista Bank is enforced.  
4 Civista Bank is to appear before Internal Revenue Service Revenue Agent Jeffrey Marino, or  
5 any other proper officer or employee of the Internal Revenue Service, within 45 days of this  
6 Order and produce for examination books, records, papers and other data as required by the  
7 summons.

8 It is further ORDERED that the IRS summons directed to Knoxville TVA Employees  
9 Credit Union is enforced. Knoxville TVA Employees Credit Union is to appear before Internal  
10 Revenue Service Revenue Agent Jeffrey Marino, or any other proper officer or employee of the  
11 Internal Revenue Service, within 45 days of this Order and produce for examination books,  
12 records, papers and other data as required by the summons.

13 It is further ORDERED that the IRS summons directed to Bank of America, N.A. is  
14 enforced. Bank of America, N.A. is to appear before Internal Revenue Service Revenue Agent  
15 Jeffrey Marino, or any other proper officer or employee of the Internal Revenue Service, within  
16 45 days of this Order and produce for examination books, records, papers and other data as  
17 required by the summons.

18 IT IS SO ORDERED.

19 DATED THIS 28th Day of July 2023.

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22 ANNE R. TRAUM  
23 UNITED STATES DISTRICT JUDGE  
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